

PRSRRT STD
U.S. POSTAGE
PAID
MUSKEGON, MI
PERMIT NO. 313

RETURN TO:
IONIA CITY INCOME TAX
P.O. BOX 512
IONIA, MI 48846
ADDRESS SERVICE REQUESTED

2007 CITY OF IONIA 2007

EMPLOYER'S WITHHOLDING TAX FORMS AND INSTRUCTIONS

Dear Employer,

All necessary forms for reporting and remitting City of Ionia Income Tax withholding for calendar year 2007 are enclosed.

Please review the pre-printed forms to see that the correct name, address and Federal Employer Identification Number are listed. If an error is noted, file a Notice of Change or Discontinuance.

WHEN PREPARING W-2 FORMS, CLEARLY IDENTIFY THE LOCALITY IN BOX 19 OF THE FORM AS IONIA OR ION. THIS WILL HELP AVOID CONFUSION WITH OTHER MICHIGAN CITIES WITH AN INCOME TAX.

WHO IS REQUIRED TO WITHHOLD?

Every employer who:

1. Has a location in the City of Ionia; or
2. Is doing business in the City of Ionia.

WITHHOLDING RATES:

Use **1%** for:

1. Residents of the City of Ionia working in Ionia.
2. Residents of the City of Ionia working outside of Ionia who are not subject to withholding for the city where they work.

Use **.5%** for residents of Ionia working in the following cities that also have a city income tax:

ALBION
BATTLE CREEK
BIG RAPIDS
DETROIT
FLINT
GRAND RAPIDS
GRAYLING

HAMTRAMCK
HIGHLAND PARK
HUDSON
JACKSON
LANSING
LAPEER
MUSKEGON

MUSKEGON HEIGHTS
PONTIAC
PORT HURON
PORTLAND
SAGINAW
SPRINGFIELD
WALKER

QUESTIONS?

**CALL
(616) 527-5729**

Use **.5%** for:

Nonresidents of the City of Ionia working in Ionia.

CITY OF IONIA

INCOME TAX DEPARTMENT

YEAR 2007 INCOME TAX WITHHOLDING FORMS AND INSTRUCTIONS

THIS BOOKLET CONTAINS THE FOLLOWING FORMS AND INSTRUCTIONS:

NOTICE OF CHANGE OR DISCONTINUANCE.

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM I-501 (USED FOR MAKING DEPOSIT OF TAX WITHHELD DURING FIRST OR SECOND MONTH OF A QUARTER).

EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM I-941 (USED FOR REPORTING QUARTERLY INCOME TAX WITHHELD).

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD, FORM IW-3. THIS FORM MUST BE FILED ON OR BEFORE FEBRUARY 28, 2008.

INSTRUCTIONS FOR EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM I-501, AND EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM I-941.

PENALTY AND INTEREST WORKSHEET.

A monthly deposit is required for the first and/or second month of a quarter when the amount withheld during the month exceeds \$100.00. Form I-501 is used to make monthly deposits. Use Form I-941, quarterly return, to report withholding for a quarter and to remit withholding not deposited during the first or second month of the quarter.

IF TAX WITHHELD DURING A MONTH EXCEEDS \$100 MONTHLY DEPOSITS, FORM I-501, ARE DUE AS FOLLOWS:

MONTH	DUE DATE	MONTH	DUE DATE
JANUARY	02/28/2007	JULY	08/31/2007
FEBRUARY	03/31/2007	AUGUST	09/30/2007
APRIL	05/31/2007	OCTOBER	11/30/2007
MAY	06/30/2007	NOVEMBER	12/31/2007

QUARTERLY RETURNS, FORM I-941, ARE DUE AS FOLLOWS:

QUARTER	DUE DATE	QUARTER	DUE DATE
FIRST	04/30/2007	THIRD	10/31/2007
SECOND	07/31/2007	FOURTH	01/31/2008

If the necessary forms are not included in this booklet, contact the Income Tax Department via phone at (616) 527-5729, or send a letter to: P.O. Box 512, Ionia, MI 48846.

PREPARING W-2 FORMS – IF BOX 19 OF THE W2 FORM IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY AS IONIA OR ION, YOUR EMPLOYEES WILL EXPERIENCE A DELAY IN THE PROCESSING OF THEIR RETURNS.

CITY OF IONIA
INCOME TAX DEPARTMENT
NOTICE OF CHANGE OR DISCONTINUANCE

ACCOUNT NUMBER (FEIN)	CHANGES EFFECTIVE ON (Date)
CURRENT LEGAL NAME	CHANGE LEGAL NAME TO
DBA	CHANGE DBA TO
CURRENT LEGAL BUSINESS ADDRESS	CHANGE LEGAL BUSINESS ADDRESS TO
MAILING ADDRESS	CHANGE MAILING ADDRESS TO

Instructions: Place an "X" in all boxes that apply. Complete all information for that change.
Write any comments or explanations on back of form.

- ☐ 1. The Internal Revenue Service assigned us Federal Employer Identification Number: _____
- ☐ 2. Our Federal Employer Identification Number is wrong. The correct number is: _____
- ☐ 3. We have incorporated. Our corporate name is: _____
- ☐ 4. Our new corporate Federal Employer Identification Number is: _____
- ☐ 5. Discontinue our withholding tax registration:
- ☐ We no longer have any business activity in the City of Ionia.
- ☐ We closed our business on: _____
- ☐ We sold our entire business on: _____ We sold our business to: _____
- _____
- _____
- _____
- ☐ We sold part of our business on: _____ Their FEIN is: _____

- ☐ 6. Address and phone number where we may be reached following discontinuance of business:

CONTACT PERSON	STREET ADDRESS	CITY	STATE	ZIP CODE	PHONE
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- ☐ 7. Change in ownership. (Please explain on back)
- ☐ 8. Effective _____, we changed our fiscal year ending from _____ to _____
- MONTH/YEAR MONTH MONTH
- ☐ 9. Other changes. (Please explain on back)

SIGNATURE OF PREPARER	PRINTED NAME OF PREPARER	DATE PREPARED	PREPARER'S PHONE NUMBER
			() -

MAIL THIS NOTICE AND ANY CORRESPONDENCE TO: IONIA INCOME TAX DEPARTMENT, P.O. BOX 512, IONIA, MI 48846

I-501

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

I-501

2007 941 1M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
		JANUARY 2007	2/29/2007	

TAXPAYER

MONTHLY DEPOSIT OF INCOME TAX
IS REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

I-501

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

I-501

2007 941 2M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
		FEBRUARY 2007	3/31/2007	

TAXPAYER

MONTHLY DEPOSIT OF INCOME TAX
IS REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
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CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

I-941

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

I-941

2007 941 1Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
		1 ST QUARTER 2007	4/30/2007	

TAXPAYER

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT

SIGNATURE

TITLE

DATE

☐ If final return, check here and complete Notice

PAY TO: CITY OF IONIA
MAIL TO: CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512

I-501

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

I-501

2007 941 4M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
		APRIL 2007	5/31/2007	

TAXPAYER

MONTHLY DEPOSIT OF INCOME TAX
IS REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

I-501

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

I-501

2007 941 5M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
		MAY 2007	6/30/2007	

TAXPAYER

MONTHLY DEPOSIT OF INCOME TAX
IS REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

I-941

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

I-941

2007 941 2Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
		2 ND QUARTER 2007	7/31/2007	

TAXPAYER

5. ADJUSTMENTS

6. ADJUSTED TAX WITHHELD

7a. TAX PAID FIRST MONTH OF QUARTER

7b. TAX PAID SECOND MONTH OF QUARTER

8. AMOUNT DUE (Line 6 less line 7a and 7b)

PAY THIS AMOUNT

SIGNATURE

TITLE

DATE

☐ If final return, check here and complete Notice

PAY TO: CITY OF IONIA
MAIL TO: CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512

I-501

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

I-501

2007 941 7M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
		JULY 2007	8/31/2007	

TAXPAYER

MONTHLY DEPOSIT OF INCOME TAX
IS REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

IMPORTANT

5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

I-501

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

I-501

2007 941 8M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
		AUGUST 2007	9/30/2007	

TAXPAYER

MONTHLY DEPOSIT OF INCOME TAX
IS REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

IMPORTANT

5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

I-941

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

I-941

2007 941 3Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
		3 RD QUARTER 2007	10/31/2007	

TAXPAYER

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ↴

SIGNATURE

TITLE

DATE

☐ If final return, check here and complete Notice

PAY TO: CITY OF IONIA
MAIL TO: CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512

I-501

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

I-501

2007 941 10M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
		OCTOBER 2007	11/30/2007	

TAXPAYER

MONTHLY DEPOSIT OF INCOME TAX
IS REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

I-501

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

I-501

2007 941 11M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
		NOVEMBER 2007	12/31/2007	

TAXPAYER

MONTHLY DEPOSIT OF INCOME TAX
IS REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DEPT.
P.O. BOX 512
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

I-941

CITY OF IONIA INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

I-941

2007 941 4Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
		4 TH QUARTER 2007	1/31/2008	

TAXPAYER

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT

SIGNATURE

TITLE

DATE

☐ If final return, check here and complete Notice
of Change or Discontinuance in return booklet

PAY TO: **CITY OF IONIA**
MAIL TO: **CITY OF IONIA INCOME TAX DEPT.**
P.O. BOX 512

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. EMPLOYER	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER	
	DUE ON OR BEFORE February 28, 2008	CONTACT PHONE NUMBER

SUMMARY OF WITHHOLDING TAX PAID		
MONTH/QUARTER	TAX WITHHELD	WITHHOLDING TAX PAID
January		
February		
March		
FIRST QUARTER TOTAL		
April		
May		
June		
SECOND QUARTER TOTAL		
July		
August		
September		
THIRD QUARTER TOTAL		
October		
November		
December		
FOURTH QUARTER TOTAL		
	TOTAL WITHHOLDING TAX PAID	3.
NUMBER OF W-2 FORMS ATTACHED		4.
TOTAL TAX WITHHELD PER W-2(S)		5.
BALANCE DUE		6.
OVERPAYMENT - ATTACH EXPLANATION*		7.

*SUBMIT A LETTER EXPLAINING THE OVERPAYMENT AND REQUESTING A REFUND.

8. SIGNATURE	9. NAME AND TITLE (Please Print)	10. DATE
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INSTRUCTIONS FOR EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

- Check identification information in Box 1 and Box 2. If incorrect, make corrections and file Notice of Change or Discontinuance, Form I-6-IT.
- Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
- Enter the total withholding tax paid in Box 3.
- Enter the number of W-2 forms attached in Box 4.
- Enter the amount of tax withheld per the W-2 forms attached in Box 5. **Attach an adding machine tape totaling the W-2 forms or include copies of the computer generated summary W-2 forms.**
- If the withholding tax paid (Box 3) is less than the tax withheld per the W-2 forms (Box 5), enter the balance due in Box 6. The balance due must be paid in full with this IW-3 form. Make remittance payable to: CITY OF IONIA
- If the withholding tax paid (Box 3) is greater than the tax withheld per the W-2 forms (Box 5), enter the overpayment in Box 7. To receive a refund of any overpayment, submit a letter explaining the overpayment and requesting a refund.
- If the withholding tax paid (Box 3) equals the tax withheld per the W-2 forms (Box 5), enter a zero (0) in Boxes 6 and 7.
- Sign the return in Box 8; Print your name and title in Box 9; and Enter the date signed in Box 10.
- Attach the required copies of the W-2 forms and payment for any balance due to the completed IW-3 form and mail to: **IONIA INCOME TAX DEPARTMENT, PO BOX 512, IONIA, MI 48846.**

CITY OF IONIA

INCOME TAX DEPARTMENT

INSTRUCTIONS FOR FORM I-501, EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, AND FORM I-941, EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. Monthly deposits of Ionia income tax withheld are required for each month in which the amount withheld exceeds \$100.00. Monthly deposits are made using Form I-501. Remittance in full payable to the Ionia City Treasurer is required. Monthly deposits are due on the last day of the month following the month withheld. Example: The monthly deposit, Form I-501, for May is due June 30.
2. Quarterly returns of Ionia income tax withheld are filed using Form I-941. Remittance payable to Ionia City Treasurer is required. Quarterly returns and payments are due on the last day of the month following the end of the quarter. The quarterly return, Form I-941, for the first quarter is due April 30.
3. Mail monthly deposits, Form I-501, and quarterly returns, Form I-941, to the Ionia Income Tax Department, P.O. Box 512, Ionia, MI 48846.
4. A monthly deposit is not required if less than \$100 is withheld during a month.
5. A quarterly return, Form I-941, is required even though no tax was withheld during a quarter. Under such circumstances, a quarterly return, Form I-941, must be filed showing zero tax withheld.
6. If the payment of wages has been temporarily discontinued for any reason, such as the seasonal nature of the business, the employer must continue to file returns.

B. INITIAL RETURNS

1. Registration via phone accepted at (616) 527-5729. Withholding forms and an employer's registration packet will be mailed immediately.
2. If you cannot wait for forms to timely file your first return, include a letter with your withholding tax payment providing the following information: Name of Business Owner(s), Type of Ownership, Federal Employer Identification Number (FEIN), d.b.a., address, mailing address and period covered.
3. If you have applied for, but not yet received, an FEIN, write "FEIN Pending" in place of the FEIN. A temporary number will be assigned. Notify the Income Tax Department as soon as you receive your FEIN.
4. If a business is sold or transferred at any point during a reporting period, both the old and new employer must file returns for the period. Neither employer should report tax withheld by the other, both employers should use their own FEIN numbers. Also see instructions for Final Returns.

C. FINAL RETURNS – NOTICE OF CHANGE OR DISCONTINUANCE

1. If no wages are to be paid in the future, complete and file a Notice of Change or Discontinuance.
2. If the business has been sold or transferred, provide the name of the new owner(s), the date transferred and their FEIN. Also, provide the name, address and telephone number of the person who will have custody of the books and records of the discontinued business.
3. When discontinuing a business, the Employer's Annual Reconciliation of Income Tax Withheld, Form IW-3, and a W-2 form for each employee must be filed. These forms are due by the end of the month following the end of the quarter of discontinuance.

D. ALL EMPLOYERS

1. Pre-printed forms should be used in filing returns. If you do not have forms for filing, contact the Income Tax Department at (616) 527-5729 so forms can be mailed to you prior to the due date.
2. Verify the name, address and FEIN on the monthly deposit and quarterly return forms (I-501 and I-941). If an error is noted, the necessary corrections should be made on the form, and a Notice of Change or Discontinuance should be completed and filed.
3. Form I-941 provides a space for adjustments to correct mistakes made on prior returns from the current calendar year. When an adjustment is reported it must be accompanied by a statement explaining the adjustment. **DO NOT TAKE CREDIT FOR A PRIOR YEAR'S OVERPAYMENT!** You must file a claim for refund of any prior year's overpayment.
4. Calculate and remit penalty and interest on all delinquent tax payments and delinquent returns. A sample Penalty and Interest Worksheet, including penalty and interest rates and instructions, is reproduced on the back cover of this booklet. Attach a copy of the penalty and interest worksheet to all delinquent returns and remit the penalty and interest with the tax withheld.